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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Labhesh Patel et al.

Serial No.

10/037,006

Filing Date:

December 31, 2001

Group Art Unit:

2616

Examiner:

Phirin Sam

Confirmation No.

5690

Title:

A SYSTEM AND METHOD FOR INDICATING THE

PRIORITY OF VOICE OVER INTERNET PROTOCOL

(VoIP) CALLS

MAIL STOP AMENDMENT

Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Dear Sir:

RESPONSE TO OFFICE ACTION PURSUANT TO 37 C.F.R. § 1.111

In response to the Office Action dated April 26, 2007, Applicants respectfully request the Examiner to reconsider the claims in view of the amendments and remarks as set forth below.